Exhibit C

Full-Text Search Filing Company

Prospectus supplement dated May 29, 2007 (to prospectus dated April 9, 2007)

\$792,849,258

RALI Series 2007-QS7 Trust Issuing Entity

Residential Accredit Loans, Inc. Depositor

Residential Funding Company, LLC Master Servicer and Sponsor

Mortgage Asset-Backed Pass-Through Certificates, Series 2007-QS7

The trust will hold a pool of one- to four-family residential first lien mortgage loans divided into two loan groups.

The trust will issue these classes of certificates that are offered under this prospectus supplement:

- o 18 classes of senior certificates designated Class I-A-1, Class I-A-2, Class I-A-3, Class I-A-4, Class I-A-5, Class I-A-6, Class I-A-7, Class I-A-8, Class I-A-9, Class I-A-P, Class I-A-V, Class II-A-1, Class II-A-2, Class II-A-P, Class II-A-V, Class R-I, Class R-II and Class R-III Certificates, and
- o 3 classes of subordinated certificates designated Class M-1, Class M-2, and Class M-3 Certificates

all as more fully described in the table on page S-8 and S-9 of this prospectus supplement.

Credit enhancement for all of these certificates will be provided by additional classes of subordinated certificates which are not offered hereby.

Distributions on the certificates will be on the 25th of each month or, if the 25th is not a business day, on the next business day, beginning June 25, 2007.

You should consider carefully the risk factors beginning on page S-21 in this prospectus supplement.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of the offered certificates or determined that this prospectus supplement or the prospectus is accurate or complete. Any representation to the contrary is a criminal offense. The Attorney General of the State of New York has not passed on or endorsed the merits of this offering. Any representation to the contrary is unlawful.

The certificates represent interests only in the trust, as the issuing entity, and do not represent interests in or obligations of Residential Accredit Loans, Inc., as the depositor, Residential Funding Company, LLC, as the sponsor, or any of their affiliates.

Deutsche Bank Securities Inc. will purchase fourteen classes of the senior certificates from the depositor, which certificates are offered by the issuing entity through Deutsche Bank Securities Inc. to prospective purchasers from time to time in negotiated transactions at varying prices to be determined at the time of sale. Residential Funding Securities, LLC will purchase the Class M-3 Certificates from the depositor, which certificates are offered by the issuing entity through Residential Funding Securities, LLC to prospective purchasers from time to time in negotiated transactions at varying prices to be determined at the time of sale. The net proceeds to the depositor from the sale of the underwritten certificates will be approximately 100.60% of the certificate principal balance of the senior underwritten certificates plus accrued interest, before deducting expenses, and the net proceeds to the depositor from the sale of the Class M-3 Certificates will be approximately 81.94% of the certificate principal balance of the Class M-3 Certificates plus accrued interest, before deducting expenses. There is no underwriting arrangement for the remaining four classes of senior certificates and the two remaining classes of subordinate certificates offered under this prospectus supplement.

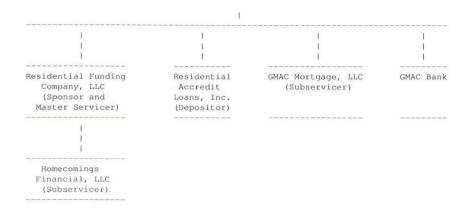
Deutsche Bank Securities

GMAC RFC Securities

Underwriters

Important notice about information presented in this prospectus supplement and the prospectus

We provide information to you about the offered certificates in two separate documents that provide progressively more detail:



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Description of the Mortgage Pool

General

The mortgage pool will consist of 3,375 mortgage loans with an aggregate principal balance outstanding as of the cut-off date, after deducting payments of principal due during the month of the cut-off date, of approximately \$803,292,207.

The mortgage loans are secured by first liens on fee simple or leasehold interests in one-to four-family residential real properties, and in the case of 0.2% of the mortgage loans, an interest in shares issued by a cooperative apartment corporation and the related proprietary lease. The property securing the mortgage loan is referred to as the mortgaged property. The mortgage pool will consist of conventional, fixed-rate, fully-amortizing, first lien mortgage loans with terms to maturity of not more than 30 years from the date of origination. The mortgage pool will be divided into two groups of mortgage loans, referred to as group I loans and group II loans. All percentages of the mortgage loans described in this prospectus supplement are approximate percentages by aggregate principal balance determined as of the cut-off date, after deducting payments of principal due during the month of the cut-off date, unless otherwise indicated.

The mortgage loans were selected for inclusion in the mortgage pool from among mortgage loans purchased in connection with the Expanded Criteria Program described below based on the Sponsor's assessment of investor preferences and rating agency criteria.

Funding will make certain The depositor and Residential representations and warranties regarding the mortgage loans as of the date of issuance of the certificates. The depositor and Residential Funding will be required to repurchase or substitute for any mortgage loan as to which a breach of its representations and warranties with respect to that mortgage loan occurs, affects the interests of the if such breach materially and adversely certificateholders in any of those mortgage loans. Residential Funding will not assign to the depositor, and consequently the depositor will not assign to the trustee for the benefit of the certificateholders, any of the representations and warranties made by the sellers or the right to require the related seller to repurchase any such mortgage loan in the event of a breach of any of its representations and warranties. Accordingly, the only representations and warranties regarding the mortgage loans that will be made for the benefit of the certificateholders will be the limited representations and warranties made by Residential Funding and the depositor and the representations and warranties made by the sellers to the limited extent described above. See Trusts--Representations with Respect to Mortgage Collateral" in the prospectus.

A limited amount of losses on mortgage loans as to which there was fraud in the origination of those mortgage loans will be covered by the subordination provided by the Class M Certificates and Class B Certificates as described in this prospectus supplement under "Description of the Certificates--Allocation of Losses; Subordination."

Mortgage Pool Characteristics

The original mortgages for many of the mortgage loans have been, or in the future may be, at the sole discretion of the master servicer, recorded in the name of Mortgage Electronic Registration Systems, Inc., or MERS, solely as nominee for the originator and its successors and assigns, and subsequent assignments of those mortgages have been, or in the future may be, at the sole discretion of

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